



**State of North Carolina**  
**ALCOHOLIC BEVERAGE CONTROL COMMISSION**

DOUGLAS A. FOX  
CHAIRMAN

4307 MAIL SERVICE CENTER  
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WAKE FOREST

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ADMINISTRATOR

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MIKE A. JOYNER  
CHARLOTTE

## SELLING WINE IN ABC STORES

- Only “fortified” wine is allowed to be sold in ABC stores in North Carolina.
- You will purchase the wine from the wholesaler in your area.
- Check with the State Sales Tax Division, Michael Stephenson, at 919-733-2141 for their requirements.
- The retail price of a bottle of wine should include the sales tax.
- You will need to set up some accounts in your records to record the activity of your wine sales on a monthly basis:
  1. Wine Sales
  2. Wine Sales Tax
  3. Cost of Wine Sold
- Your computers should already be set up to accommodate these types of sales and you will need your computer vendor to assist with that procedure.
- If you have any questions with the financial aspect of this, call Laurie Lee for details.

LOCATION: 3322 GARNER ROAD, RALEIGH, NC 27610

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